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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/648,504	08/25/2003	Lisa M. Macalka	021756-018100US	4223
51206	7590	03/20/2008	EXAMINER	
TOWNSEND AND TOWNSEND AND CREW LLP			OBEID, FAHD A	
TWO EMBARCADERO CENTER				
8TH FLOOR			ART UNIT	PAPER NUMBER
SAN FRANCISCO, CA 94111-3834			3627	
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			03/20/2008	PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No.	Applicant(s)
	10/648,504	MACALKA ET AL.
	Examiner	Art Unit
	FAHD A. OBEID	3627

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) Responsive to communication(s) filed on 01/03/2008.
- 2a) This action is FINAL. 2b) This action is non-final.
- 3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) Claim(s) 1-21 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) Claim(s) _____ is/are allowed.
- 6) Claim(s) 1-21 is/are rejected.
- 7) Claim(s) _____ is/are objected to.
- 8) Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) The specification is objected to by the Examiner.
- 10) The drawing(s) filed on _____ is/are: a) accepted or b) objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) All b) Some * c) None of:
1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. _____.
 3. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ . |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____ . | 6) <input type="checkbox"/> Other: _____ . |

DETAILED ACTION

Status of the Application

1. This is in reply to application filed on 01/03/2008.
2. Claims 1-21 have been amended.
3. Claims 1-21 are currently pending and have been examined.

Claim Rejections - 35 USC § 102

1. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in a patent granted on an application for patent by another filed in the United States before the invention thereof by the applicant for patent, or on an international application by another who has fulfilled the requirements of paragraphs (1), (2), and (4) of section 371(c) of this title before the invention thereof by the applicant for patent.

2. **Claims 1-21 are rejected under 35 U.S.C. 102(e) as being anticipated by Knudtzon (US 7,120,597).**

3. Regarding Claims 1, 8, 15, 16, 17 and 21: Knudtzon discloses a system for consolidating adjustments comprising:

- An accounting adjustment journal configured for receiving at least one accounting adjustment entry, wherein said accounting adjustment journal is separate from an accounting consolidation ledger (abstract, col 1 lines 31-38, and col 5 lines 3-6).
- A proforma accounting consolidation processor configured for consolidating the at least one accounting adjustment entry with the accounting consolidation ledger into at least one consolidated accounting adjustment entry (a user enters an adjustment data representing adjusting journal entries associated with the transaction data entered using the host system user interface, the overlay control module combines “consolidates” adjustment data created at the overlay system with the transaction data of host general ledger data maintained by the host accounting system; col 7 lines 19-35, col 7 lines 56-61, col 8 lines 58-61,).
- An accounting pending journal configured for storing the at least one consolidated accounting adjustment entry, wherein said accounting pending journal is separate from said accounting consolidation ledger and said accounting adjustment journal (the adjusting data may be saved as overlay journal data in the overlay journal and subsequently combined with another set of overlay general ledger data created at a later time or for another time; furthermore, the overlay system allows users to store overlay adjustment data representing adjusting journal entries related to the financial transactions; abstract, col 3 lines 32-35, col 9 lines 24-27, and claim 1).

4. Regarding Claims 2 and 9: Knudtzon discloses a system of claim 1 further comprising an inquiry module configured for displaying the at least one accounting consolidated adjustment entry (col 1 lines 57-59).
5. Regarding Claims 3 and 10: Knudtzon discloses a system of claim 1 further comprising an inquiry module configured for displaying at least one proforma accounting ledger balance (col 2 lines 35-46, col 6 lines 22-25, col 8 lines 7-16).
6. Regarding Claims 4 and 11: Knudtzon discloses a system of claim 1 further comprising a post module configured for posting the at least one consolidated accounting adjustment entry to the accounting consolidation ledger (col 1 lines 59-63).
7. Regarding Claims 5, 12, and 18: Knudtzon discloses a system of claim 1 wherein the proforma accounting consolidation processor further comprises a proforma inter-company eliminations module configured for performing inter-company eliminations on the at least one accounting adjustment entry (col 2 lines 56-65 and col 3 lines 14-17).
8. Regarding Claims 6, 13, and 19: Knudtzon disclose a system of claim 1 wherein the proforma accounting consolidation processor further comprises an eliminations module configured for performing non-controlling interest eliminations on the at least one accounting adjustment entry (col 2 lines 56-65 and col 3 lines 14-17).

9. Regarding Claims 7, 14, and 20: Knudtzon disclose a system of claim 1 wherein the proforma accounting consolidation processor further comprises a proforma equitization module configured for performing equitization on the at least one accounting adjustment entry (col 2 lines 43-46, col 6 lines 22-25, and col 11 lines 37-40).

Response to Arguments

10. Applicant's arguments with respect to claims 1-21 have been considered but are moot in view of the new ground(s) of rejection.

11. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP § 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to FAHD A. OBEID whose telephone number is (571)270-3324. The examiner can normally be reached on Monday to Friday 8:00am-4:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Fahd A Obeid/
Examiner, Art Unit 3627
03/08/2008

/F. Ryan Zeender/
Supervisory Patent Examiner, Art
Unit 3627